

November 8, 2004

VIA ELECTRONIC FILING

Honorable Jaclyn A. Brillling, Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223-1350

Re: Case 00-M-1556—In the Matter of the Proposed Accounting and Ratemaking for the Tax Law Changes Included in the 2000-2001 New York State Budget, Order Implementing Tax Law Changes on a Permanent Basis, Issued and Effective June 28, 2001 (the “June 28 Order”)

Dear Secretary Brillling:

With respect to the June 28 Order and the above captioned proceeding, Rochester Gas and Electric Corporation ("RG&E") is revising its Annual PSC Reconciliation Adjustment in the PSC 16 – Gas Municipal Tax Statement in order to not exceed the authorized refund for the year. It is anticipated that the authorized amount will be fully refunded by December 31, 2004. Accordingly, RG&E is hereby filing PSC No.16 – Gas, RTS Statement No. 5, to be effective December 1, 2004.

Please direct any questions pertaining to this filing to Curt Roney at (585) 724-8252.

Very truly yours,

Mark O. Marini
Manager, Regulatory and Tariffs
Rates and Regulatory Economics